

Policy for the Protection of Persons
Reporting Violations of Union Law
(Whistleblowers) and Creation of a
Digital Complaint-Reporting System

Introduction

In the context of the entry into force of the European Union Directive¹ on the protection of persons who report violations of Union law, VISTA NOVUS SOLE L.L.C.² makes a digital whistleblowing system available to all employees.

The purpose of the whistleblowing system is to enable every employee to report compliance violations as well as substantiated and verifiable suspicions of criminal acts, unauthorized business practices or other serious misconduct in the workplace. In the interest of VISTA NOVUS SOLE L.L.C. and of all employees, we encourage all employees to promptly report violations of regulatory compliance. If an employee — for whatever reason — does not wish to communicate directly with the company's management, the relevant reports can now be submitted through the digital complaints system.

The ISO-certified security standard of the company's reporting system guarantees that any bona fide whistleblower who wishes to remain anonymous cannot be linked to them. Whether it is an anonymous report or a complaint that includes the name of the complainant, the management of VISTA NOVUS SOLE L.L.C. and the Compliance team guarantee that no one will suffer, under any circumstances, discriminatory treatment, “retaliation”, sanctions or otherwise disadvantageous treatment because of his reporting. In addition, we assure each complainant that to the best of our ability, we will protect them from retaliation by third parties.

Please contact with Mr. Ioannis Vlachos if you have general questions about the digital reporting system or about its use.

1. Why is a digital whistleblower system needed?

According to the EU Directive on the protection of persons who report violations of Union law, businesses must provide their employees with the possibility to report breaches of regulatory compliance (Compliance), while ensuring confidentiality regarding the identity of the complainant. In this way, complainants will enjoy even greater protection against potential retaliation because of their report. VISTA NOVUS SOLE L.L.C. responds to this requirement with the creation of the digital whistleblowing platform.

An operational regulatory compliance system in addition to clear rules requires the possibility of timely recognition of violations of said rules. In this context, the reporting system performs an important function for the whistleblower. Our digital whistleblowing system allows employees to provide information about potential misconduct affecting our company or the well-being of employees and third parties quickly and easily, in writing and completely

¹ DIRECTIVE (EE) 2019/1937 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 23 October 2019 on the protection of persons who report violations of Union law, and which was incorporated by Law 4990/2022 (Government Gazette A' 210/11.11. 2022).

² VISTA NOVUS MEDICAL SUPPLIES SOLE PROPRIETORSHIP LIMITED LIABILITY COMPANY, the distinctive title VISTA NOVUS SOLE L.L.C., based in the Municipality of CHALANDRIOU / ATTICA and registered in the General Commercial Register under number G.E.M.I. 124069201000.

anonymously. Thanks to the latest encryption technologies, the complainant's identity remains unknown even to the case handler and the external computer service provider.

In our view, a whistleblower is not acting in an unprofessional manner when reporting potentially bad texts. In fact, the whistleblower contributes to the observance of the rules that should apply to everyone, thus ensuring a fair treatment among them and a healthy corporate environment in the context of coexistence. Therefore, the whistleblowing system is not intended to monitor employees, but solely to investigate serious misconduct against VISTA NOVUS SOLE L.L.C. and employees. The use of the whistleblower system for false or unfounded accusations is not allowed. Deliberate reporting of false information is therefore prohibited.

1.1. How is anonymity and confidentiality ensured for the complainant?

A report made by a whistleblower is not processed or stored on servers or programs of VISTA NOVUS SOLE L.L.C. You can proceed as follows to report a compliance violation while maintaining your anonymity:

- Create a report, if possible, from a private terminal (router) that is not connected to the VISTA NOVUS SOLE L.L.C. network.
- Access the reporting system by sending an email to ethics@vistanovus.gr and not by clicking on a link.
- Do not write personal data in the report.

The whistleblowing system is hosted on highly secure ISO27001 certified servers, on which neither IP addresses nor location data, device specifications or other data are stored. The reduction of the informants is not possible by technical means. In addition, the contents of the reports, regardless of whether they are submitted anonymously or by name, are transmitted using a highly encrypted method.

Regardless of whether a whistleblower decides to report anonymously or by including their name/email address, the information and further related communication is understood to be completely confidential. This includes both the identity of the whistleblower and the contents of any subsequent communication report. A report that includes the email address or phone number makes the case easier to process and usually speeds up the clearance process. VISTA NOVUS SOLE L.L.C. undertakes not to impose any type of sanctions or other measures against whistleblowers and to provide them with protection from third-party retaliation to the best of its ability. It goes without saying that the presumption of innocence applies to employees affected by the complaint.

1.2. How secure is personal data?

The computerized system on which the whistleblower system is based ensures the maximum degree of protection of personal data and fully meets GDPR compliance requirements. In this context, the whistleblower system meets the highest security and encryption (data transmission and access) requirements, thus ensuring absolute confidentiality regarding the complaints submitted.

The systemic security of the whistleblower system is confirmed through annual external penetration tests.

2. What can be reported through the reporting system?

Through the whistleblower system, every employee is given the opportunity to report illegal actions or omissions. This includes information about well-founded and reasonable suspicions of compliance violations, criminal acts, unacceptable business practices or other serious misconduct in the workplace.

Violations may, among others, concern the following areas:

- public contracts, e.g. in relation to service agreements, general illegal business practices (bribery, corruption, price fixing, conflict of interest, practices that violate competition law, etc.)
- protection of privacy and personal data
- protection of the individual, e.g. discrimination money laundering and terrorist financing prevention
- product safety and compliance
- environmental protection
- public health

3. How can you submit a report through the complaints system?

The desktop of the whistleblower system is laid out in a comprehensible manner and allows for intuitive handling. By sending an email to the e-mail address ethics@vistanovus.gr, someone can report in writing a suspected violation of regulatory compliance or legislation. In addition, the informant has the possibility to upload documents and/or photos that can contribute to the official examination of the case. The administrator of the whistleblowing platform, before transmitting the documents to those responsible for examining the case, removes any data that could be associated with the identity of the whistleblower. At the end of the registration, the whistleblower has the option to choose whether the report will be submitted anonymously or with his name, email address and/or telephone number.

In order to the complainant to be informed about the progress of the processing of the submitted complaint or to enable communication between the person responsible for the processing of the case and the public interest whistleblower, the latter creates before the completion of the report a secure, external e-mail mailbox, the password to which must be well remembered.

4. What happens to submitted reports?

The whistleblower will receive confirmation from the case manager within seven days of reporting. The latter can ask questions to clarify and correctly evaluate the facts.

To be able to refine a report targeted by R.R.M.R (Responsible for Receipt and Monitoring of Reports), the anonymous whistleblower must regularly and proactively check his secure electronic mailbox. Sending a Push notification to the whistleblower is not possible. If a whistleblower has submitted a report by including their email address, they will receive an email notification about communication they have made with the case manager.

No later than three months after confirmation of receipt, the whistleblower will be sent a response on the measures that may have been taken and actions related to the report, if this does not jeopardize ongoing investigations and does not violate data protection rules.

Incoming complaints will be treated confidentially even after they have been examined and clarified.

5. Other channels for submitting reports - complaints

Whistleblower reports may also be submitted in person, orally or in writing, by telephone, email or letter.

5.1 Regular procedure for submitting reports-complaints

The employee's reports of VISTA NOVUS SOLE L.L.C. may be submitted as part of the normal reporting process to the supervisor of the respective department in writing or orally.

5.2 Legality and Compliance

In addition, the whistleblower-complainant as well as any other recipient of the report-complaint may contact with the Compliance Officer of VISTA NOVUS SOLE L.L.C. in person, in writing or by telephone. The Compliance Officer may also provide advice on general matters relating to compliance and adherence to internal regulations. Employees wishing to make a self-report can also contact the Compliance department for advice.

6. Protection of whistleblowers

The institution of reporting violations of EU law (whistleblowers) reinforces the culture of compliance implemented by the company. Therefore, VISTA NOVUS SOLE L.L.C. supports whistleblowers and ensures that they are treated fairly and objectively. VISTA NOVUS SOLE L.L.C. undertakes not to impose sanctions or similar measures against whistleblowers who act in good faith as well as to protect whistleblowers from third-party retaliation to the best of its ability.

When reporting to the external public interest whistleblowing system, unrestricted confidentiality is ensured for the entire communication between the whistleblower and the digital whistleblowing office. This includes both the identity of the whistleblower, and the information shared, unless the whistleblower has given consent.

The managers of VISTA NOVUS SOLE L.L.C. should encourage their employees to openly report possible irregularities, making it clear that they do not have to fear any kind of retaliation.

